

**Regional Inspector General for Audit  
Dakar**

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**AUDIT OF USAID/MALI'S IMPLEMENTATION OF THE GOVERNMENT  
PERFORMANCE AND RESULTS ACT FOR  
YOUTH STRATEGIC OBJECTIVE ACTIVITIES**

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**Report No. 7-688-98-001-P  
March 23, 1998**

# **EXECUTIVE SUMMARY**

## **Background**

In August 1993, Congress enacted Public Law 103-62 called the "Government Performance and Results Act of 1993" (GPRA). The Act requires Federal agencies to develop strategic plans of at least a five-year duration by September 30, 1997. It also requires agencies to develop annual performance plans beginning in fiscal year 1999 and to report annually on actual performance compared to Agency goals beginning in fiscal year 2000. The Act sets forth the major tenets of a results-oriented management approach that focuses on using resources and information to achieve measurable progress toward program outcomes related to program goals. (See page 1.)

The Regional Inspector General's Office in Dakar, Senegal reviewed USAID/Mali's youth strategic objective activities to determine whether the Mission had a) developed a strategic plan and an annual plan which were consistent with the Agency's strategic framework, b) developed performance indicators which were consistent with Agency goals, c) developed a system for collecting and reporting accurate performance data, and d) used performance information to enhance program effectiveness. In addition, the audit sought to determine whether the Mission's youth strategic objective activities were making satisfactory progress toward achieving the intended benefits. (See page 3.)

The total life-of-project funding for USAID/Mali's four youth-related activities was \$135.8 million of which \$80.9 million had been expended as of September 30, 1997. Of the Mission's \$80.9 million in expenditures, approximately \$50.2 million were related to population and health activities. The remaining \$30.7 million were related to basic education activities. (See page 2.)

## **Summary of Audit Findings and Recommendations**

The audit found that the Mission had developed a strategic plan and an annual plan, both which were generally consistent with the Agency's Strategic Framework. In addition, the Mission had developed performance indicators at both the strategic objective and intermediate results levels for population and health activities which were generally consistent with Agency goals. The Mission had also developed performance indicators at both the strategic objective and intermediate results levels. However, one of the intermediate results indicators for basic education activities was not adequate. Moreover, the Mission had not yet developed targets for seven other indicators. In addition, the Mission had

not developed a system to retain documentation to support baselines, reported results, or planned targets for its performance indicators. We recommend that the Mission delete the one problematic basic education intermediate results indicator and develop targets for the seven other indicators. We also recommend that the Mission establish a system to centrally maintain information to support reported baselines, results, and targets in the Mission's Results Review Report. (See pages 4 - 10.)

The audit also found that the Mission had developed a system for collecting and reporting performance results data, although Mission personnel did not verify reported results. Consequently, the Mission may report incorrect performance results for its population, health and basic education activities. We recommend that the Mission establish procedures to verify the validity and appropriateness of reported data. (See pages 10 - 14.)

With regard to the use of performance information, the audit found that USAID/Mali used performance information to enhance program effectiveness. Specifically, we found three examples: 1) the Mission developed new indicators to measure performance, 2) the Mission reoriented its population and health activities to improve effectiveness, and 3) the Mission improved management control by consolidating agreements. (See pages 15 - 16.)

Overall, for the items tested, USAID/Mali's youth strategic objective activities were making satisfactory progress toward achieving the intended benefits. For the Mission's five basic education performance indicators that had 1996 performance targets, the Mission exceeded four targets and fell short of meeting one target. (See Appendix V, Table A). Although the Mission had not established targets for its population and health indicators, a comparison with a period nine years earlier showed a beneficial increase for all five indicators for which a comparison was possible. (See Appendix V, Table C). (See pages 17 - 18.)

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## **Management Comments and Our Evaluation**

In response to our draft report, USAID/Mali provided written comments which are included in their entirety as Appendix II. We considered these comments in preparing the final report. The Mission agreed with the audit report's four recommendations and will assess the appropriateness of these recommendations for the other strategic objectives. USAID/Mali has made Management Decisions to address all four recommendations.

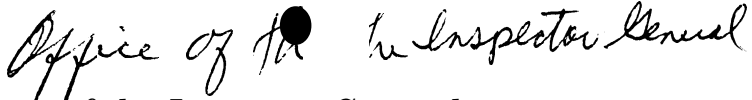
Recommendation No. 1 recommended the deletion of the education intermediate results performance indicator concerning increased application of solutions to both urban and rural environmental problems by youth. The Mission stated that the environmental education indicator can be deleted. This action constitutes a Management Decision: the recommendation can be closed when the indicator is deleted.

Recommendation No. 2 recommended the establishment of a system to centrally maintain information to support reported baseline values, results, and targets in the Mission's Results Review Report. The Mission's response stated that the Results Center will collect and manage information to support reported values, results and targets. By establishing a Results Center, the Mission has made a Management Decision; the recommendation can be closed when evidence is provided that the Results Center is functioning.

Recommendation No. 3 recommended the establishment of performance targets for all youth strategic objective indicators in the Mission's Results Review Report. The Mission's response stated that a workshop was held to ensure that partners understand the rationale behind the indicators, definition of terms, and agreement on targets. Based upon these actions the Mission has made a Management Decision; this recommendation can be closed when targets for all indicators are provided.

Recommendation No. 4.1 recommended that procedures be established for Mission officials to verify the validity and appropriateness of reported data for performance indicators. The Mission stated that the youth strategic objective team and the Results Center have identified steps to assure that a functioning tracking system is in place. Mission staff will be conducting a series of field visits to respective PVO sites to gain an understanding of the data collection procedures. These steps and proposed actions indicate that the Mission has made a Management Decision; the recommendation can be closed when the procedures for verifying results data are finalized and implemented.

Recommendation No. 4.2 recommended the establishment of a system to ensure that required progress reports are received and accounted for. In its response, the Mission stated that it will establish a "tickler system" to monitor progress reports and the program office will ensure that progress reports are received on time. The Mission's planned "tickler system" constitutes a Management Decision; and the recommendation can be closed when the Mission furnishes documentation proving that the tickler system has been established.

  
Office of the Inspector General  
March 23, 1998

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## Mali



502728 9-77 (542164)  
Lambert Conformal Projection  
Standard parallels 8° and 32°  
Scale 1:11,000,000  
Boundary representation is  
not necessarily authoritative

 Railroad  
 Road  
 Airport

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# INTRODUCTION

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## Background

In August 1993, Congress enacted Public Law 103-62 called the “Government Performance and Results Act of 1993” (GPRA). The Act requires Federal agencies to develop strategic plans of at least a five-year duration by September 30, 1997. It also requires agencies to develop annual performance plans beginning in fiscal year 1999, and to report annually on actual performance compared to Agency goals no later than March 31, 2000. The Act sets forth the major tenets of a results-oriented management approach that focuses on using resources and information to achieve measurable progress toward program outcomes which clearly relate to program goals. Congress selected USAID to be a pilot agency for the implementation of GPRA for fiscal years 1995 and 1996.

To support the Agency’s implementation of GPRA, the Office of Inspector General is conducting audits designed to provide the status of USAID’s implementation of GPRA. Our audit at USAID/Mali conducted from September 30, 1997 through December 18, 1997 is an important part of this Agency-wide effort.

In September 1995, USAID issued a document entitled The Agency’s Strategic Framework and Indicators 1995-1996, which highlighted two goals: 1) a stabilization of the world’s population and the sustainable protection of human health and 2) broad-based economic growth. In order to achieve these goals, USAID created five areas which are supported by USAID/Mali’s youth strategic objective activities. These five areas are: 1) sustainable reduction in unintended pregnancies, 2) sustainable reduction in child mortality, 3) sustainable reduction in maternal mortality, 4) sustainable reduction of STI/HIV transmissions among key populations, and 5) basic education expanded and improved to increase human productive capacity.

USAID/Mali used a client identification approach (focused on youth) as opposed to USAID’s sector approach to categorize its activities. USAID/Mali believes that traditional vertical sectoral programs would not afford sufficient impact on Malian society to achieve the profound behavioral changes required to reach its goal and vision. USAID/Mali adopted a client identification approach because it believed that it would be more effective in changing the behavior of a generation. The multi-sectoral youth strategic objective targets the youth of a



nation as the key demographic group to affect the change needed to achieve the goal and vision over time. The working hypothesis of this strategic objective is that an integrative approach focused on a particular demographic group rather than a traditional sectoral approach will yield greater results.

To support its youth strategic objective activities, USAID/Mali was implementing four projects: 1) Community Health and Population Services, 2) AIDS Awareness and Prevention, 3) PVO Co-Financing and 4) Basic Education Expansion. As illustrated in Chart 1, the life-of-project funding for the Mission's portfolio of youth activities totaled \$135.8 million. As of September 30, 1997, \$80.9 million of the \$135.8 million had been expended.

**Chart 1**  
**USAID/Mali's Portfolio of Youth Strategic Objective**  
**Activities Per Mission Accounting and Control Reports**

<b>Activity</b>	<b>Life-of-Project Total Funding (in millions)</b>	<b>Total Obligations as of 9/30/97 (in millions)</b>	<b>Total Expenditures as of 9/30/97 (in millions)</b>
Community Health and Population Services	\$40.9	\$37.5	\$20.1
AIDS Awareness and Prevention	\$3.9	\$6.1	\$2.0
PVO Co-Financing	\$50.0	\$47.1	\$28.1
Basic Education Expansion	\$41.0	\$41.0	\$30.7
<b>Total</b>	<b>\$135.8</b>	<b>\$131.7</b>	<b>\$80.9<sup>1</sup></b>

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<sup>1</sup> Of the Mission's \$80.9 million in expenditures, approximately \$50.2 million were related to population and health activities. The remaining \$30.7 million in expenditures related to activities promoting basic education.

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## **Audit Objectives**

We performed this audit as part of the Office of Inspector General's decision to audit USAID's implementation of GPRA. It was designed to answer the following audit objectives:

1) Did USAID/Mali, for its youth strategic objective activities, in accordance with Agency directives and in support of the Agency's actions to comply with the Government Performance and Results Act:

- a) Develop a strategic plan and an annual plan which were consistent with the Agency's Strategic Framework?
- b) Develop performance indicators which were consistent with Agency goals?
- c) Develop a system for collecting and reporting accurate performance data?
- d) Use performance information to enhance program effectiveness?

2) Were USAID/Mali's youth strategic objective activities making satisfactory progress toward achieving the intended benefits?

Appendix I contains a complete discussion of the scope and methodology for the audit.

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## **REPORT OF AUDIT FINDINGS**

**Did USAID/Mali, for its youth strategic objective activities, in accordance with Agency directives and in support of the Agency's actions to comply with the Government Performance and Results Act:**

**a) Develop a strategic plan and an annual plan which were consistent with the Agency's Strategic Framework?**

USAID/Mali developed both a strategic plan and an annual plan for its youth strategic objective activities which were generally consistent with the Agency's Strategic Framework.

In August 1995, USAID/Mali developed a Strategic Plan for its activities from 1996 through the year 2002. This plan identified a vision statement of "More Mali - Less Aid" and a goal for Mali to achieve a level of sustainable political, economic and social development that eliminates the need for concessional foreign assistance. Three strategic objectives and one special objective were established. The first strategic objective, and the subject of this report, is the youth strategic objective which encompasses population, health and basic education activities.

Although, the Mission's Strategic Plan was developed before USAID developed its September 1996 Strategic Framework, we found that the Mission's Strategic Plan for its youth strategic objective activities was generally consistent with the Agency's Strategic Framework for managing population, health and educational activities. This 1996 Strategic Plan had a total of ten performance indicators for its population and health activities. However, in 1997, the Mission selected twelve new performance indicators for its population and health activities. (See Chart 2). Consequently, we reviewed these new indicators and found them also to be generally consistent with both the Mission's Strategic Plan and USAID's Strategic Framework.

The goal of the Mission's youth strategic objective activities is to improve social and economic behavior among youth. Thus, the Mission's strategic objective (as

outlined in both its Strategic Plan and its anticipated 1997 Results Review Report) supports the Agency's goals for world population stabilization, health and broad-based economic growth. More specifically, the Mission's youth strategic objective activities support four of the Agency's health objectives: 1) sustainable reduction in unintended pregnancies, 2) sustainable reduction in child mortality, 3) sustainable reduction in maternal mortality, and 4) sustainable reduction of STI/HIV transmissions among key populations. Additionally, the Mission's youth strategic objective activities support one of USAID's economic objectives: expanded and improved basic education to increase human productive capacity.

As illustrated in Chart 2, USAID/Mali has ten performance indicators at the strategic objective indicator level for 1997. Four of these indicators are related to and generally consistent with population and health activities: 1) contraceptive prevalence for men and women, 2) immunization coverage of children less than one year old, 3) prenatal care immunization coverage, and 4) prevalence of sexually transmitted infections among pregnant women. The other six indicators are related to and consistent with basic education activities: 5) increased total gross enrollment ratio of boys and girls, 6) increased gross enrollment ratio of girls, 7) increased sixth grade attainment rate of boys and girls, 8) increased sixth grade attainment rate of girls, 9) increased gross access ratio of boys and girls, and 10) increased gross access ratio of girls.

For 1997 the Mission has eight population and health indicators and three education indicators at the intermediate results level. We found that these intermediate results indicators were also supportive of and generally consistent with the Mission's strategic objective, with the exception of one education indicator. This issue is discussed on page seven of this report.

CHART 2  
**USAID/Mali's Youth Strategic Performance Indicators**

<b>Activity/ Indicator</b>	<b>1996</b>			<b>1997</b>		
	Population and Health	Education	Total	Population and Health	Education	Total
Strategic Objectives	4	6	10	4	6	10
Intermediate Results	6	3	9	8	3	11
<b>Total</b>	<b>10</b>	<b>9</b>	<b>19</b>	<b>12</b>	<b>9</b>	<b>21</b>

**Did USAID/Mali, for its youth strategic objective activities, in accordance with Agency directives and in support of the Agency's actions to comply with the Government Performance and Results Act:**

**b) Develop performance indicators which were consistent with Agency goals?**

For both 1996 and 1997, USAID/Mali developed performance indicators which were generally consistent with Agency goals, with one exception. One of the Mission's intermediate result indicators for education activities was not practical, objective or reliable. Other problems include the fact that the Mission had not developed a system to retain documentation to support baselines and reported results; neither had it established planned targets for all youth strategic objective indicators.

In the 1996 report USAID/Mali reported on 19 performance indicators at both the strategic objective and intermediate results level. There were ten population and health performance indicators and nine for basic education. Subsequently, for the 1997 report, the Mission developed twelve new population and health performance indicators to replace the original ten population and health indicators while maintaining the original 1996 basic education indicators. Therefore, for the reporting year 1997, the Mission intends to report on a total of 21 performance indicators for its youth strategic objective activities. (See Chart 2, page 5).

For the twelve new population and health indicators, four are at the strategic objective level and eight are at the intermediate result level. The other nine performance indicators are related to the promotion of basic education, six of which are at the strategic objective level while three are at the intermediate results level.

We found that all twelve population and health performance indicators and eight of nine basic education indicators were, for the most part, objective and quantitative. Performance targets, when developed, were time-specific and verifiable, and the Mission had determined the way in which to measure and with what frequency to measure the performance indicators. The performance indicators were also consistent with the broadly-stated performance indicators listed in USAID's "Agency Strategic Framework and Indicators 1995 - 1996".

Although the Mission's performance indicators in the two major areas were generally consistent with Agency goals, our audit noted three weaknesses with USAID/Mali's program: 1) one of the basic education indicators was problematic, 2) the Mission needs to establish a system to document reported results, and 3) the Mission needs to develop indicator targets for the indicators that do not have them.

### **One intermediate results indicator for educational activities is not adequate**

USAID's Automated Directives System (ADS) Section 203.5.5e states that operating units shall, at regular intervals, critically assess the data they are using to monitor performance to ensure that they are of reasonable quality. One of USAID/Mali's youth strategic objective basic education intermediate results indicators is: "Increased application of solutions to both urban and rural environmental problems by youth". (See Appendix III, page 2, performance indicator 2.3). We found that this indicator is not practical, objective or reliable. The Mission had chosen this indicator without the experience of discriminating analysis. Furthermore, the method of data collection had not been determined. Without a reliable indicator, competent decision making cannot take place.

### **Recommendation No. 1: We recommend that the Director, USAID/Mali revise or delete the education intermediate results performance indicator concerning increased application of solutions to both urban and rural environmental problems by youth.**

USAID's Automated Directives System (ADS) Section 203.5.5e states that operating units shall, at regular intervals, critically assess the data they are using to monitor performance to ensure that they are of reasonable quality. ADS Section E203.5.5(5) adds that data quality will be assessed as part of the process of establishing performance indicators and choosing data collection sources and methods. The USAID Center for Development Information and Evaluation (CDIE) guidance for selecting performance indicators in TIPS No. 6 similarly states that one consideration for choosing performance indicators is whether data of sufficiently reliable quality for confident decision-making can be obtained.

Intermediate results indicator "Increased application of solutions to both urban and rural environmental problems by youth" is problematic. Using CDIE criteria for assessing performance indicators, we found that this indicator was not objective: that is, there was ambiguity about that which was being measured.

Additionally, this indicator was impractical because it was too general and USAID/Mali has not explained the meaning of the terms “solutions” and “problems”. Furthermore, the Mission has not determined its method of data collection. Therefore, it is impossible to obtain data of sufficiently reliable quality for confident decision-making. As a result of these problems, several Mission staff agreed that this indicator had little practical value and stated that it should be changed or deleted entirely.

The Mission chose this indicator without the experience of discriminating analysis. To rectify these types of problems, the Mission has contracted the services of a consulting firm to provide assistance in the development of activities for both youth and environmental issues. It is understandable that the Mission may want to have separate indicators measuring each of these two activities; however, because these activities have not yet been finalized, and this indicator deemed impractical, we recommend that the Mission revise or delete it.

The Mission needs to establish a system to maintain information reported in its Results Review **Report**.

ADS Section E203.5.5 states that operating units shall establish performance monitoring systems which meet Agency standards for managing and documenting the data collection process. In spite of this requirement, USAID/Mali had not developed a system to retain documentation to support baselines, performance results and performance targets, which were listed in its Results Review Report. The Mission had not established such a system because its Results Review process was still evolving. Furthermore, due to the newness of the process and changing guidance from USAID/Washington, the Mission had not yet established policies and procedures for its Results Review and Resources Request process. As a result of not retaining documentation to support reported results and planned targets, the Mission found it difficult to assess the data it uses in its Results Review Reports critically.

Recommendation No. 2: We recommend that the Director, **USAID/Mali** establish a system to centrally maintain information to support reported baseline values, results, and targets in the Mission’s Results Review Report.

ADS Section E203.5.5 states that operating units shall establish performance monitoring systems which meet Agency standards for managing and documenting the data collection process. ADS Section 203.5.5e adds that



operating units shall, at regular intervals, critically assess the data they are using to monitor performance.

Regardless of this requirement, USAID/Mali had not developed a system to retain documentation to support baselines, 1996 performance results and performance targets, which were listed in its Results Review Report. The Mission had not established such a system because its Results Review process was still evolving at the time of the audit. Furthermore, due to the newness of the process and changing guidance from USAID/Washington, the Mission had not yet established policies and procedures for its Results Review and Resources Request process.

As a result of not retaining documentation within the Mission itself to support reported results, the Mission was generally unable to support its reported baselines amounts, performance results and planned targets. Although we were able to locate documents to support the Mission's reported results from reports of USAID's contractors and Government of Mali officials, auditors cannot ensure that these sources will always retain the supporting documents or be available to provide the Mission with them. Population and health results data were obtained from the Demographic Health Survey (DHS) report. With the assistance of a member of the youth strategic objective team, the auditors were able to verify the results data for the ten population and health performance indicators which USAID/Mali reported in its 1996 Results Review Report. However, that team member had intimate knowledge of the DHS report and, without his specific assistance, this verification could not have been performed. Equally problematic was the fact that the Mission did not have documentation to support the results data reported in the 1996 Results Review Report for the six education indicators. In order to verify the results data for these indicators, the auditors had to go to the Ministry of Basic Education.

By not retaining documentation to support reported results and planned targets, the Mission found it difficult to assess the data used in its Results Review Reports critically. To avoid potential documentation problems in the future, we recommend that the Mission establish a central system to maintain information to support baselines, reported results, and performance targets discussed in its Results Review Report.

### **Targets are needed for seven performance indicators**

Section **202.4** of USAID's Automated Directives System defines performance targets as the specific and intended result to be achieved within an explicit timeframe and against which actual results are compared and assessed. It also states that a performance target is to be defined for each performance indicator. However, USAID/Mali had not established targets for seven of its strategic objective indicators. The Mission's youth strategic objective team primarily focused its attention on the revision of the population and health indicators rather than on the completion of establishing related targets. Without the performance targets, the Mission cannot determine whether it is progressing, as intended, toward achieving those performance indicators.

### **Recommendation No. 3: We recommend that the Director, USAID/Mali establish performance targets for all youth strategic objective indicators in the Mission's Results Review Report.**

Section 202.4 of USAID's Automated Directives System defines a performance target as the specific and intended result to be achieved within an explicit timeframe and against which actual results are compared and assessed. It also states that a performance target is to be defined for each performance indicator.

Although USAID/Mali had developed a total of 21 performance indicators to measure its activities at the strategic objective and intermediate results levels, the Mission had not yet established targets for seven of these indicators. In 1997 the Mission had revamped its population and health activities and consequently established twelve new indicators to be used in the 1997 Results Review Report. This process required research of data, assessment of alternatives and communication with several partners. While having already established the indicators, USAID/Mali had not yet completed the targets for each indicator. The Mission is currently developing targets; however, as of the date of this audit, the establishment of targets for four population and health indicators remains incomplete.

Without these performance targets, the Mission cannot determine whether it is progressing, as intended, toward the achievement of those performance indicators. This inhibits the ability of the Mission to monitor, analyze, and, as appropriate, modify **youth** strategic activities. Therefore, we believe performance targets should be established for all strategic objective and intermediate results indicators that do not have them.

**Did USAID/Mali for its youth strategic objective activities, in accordance with Agency directives and in support of USAID's actions to comply with the Government Performance and Results Act:**

**c) Develop a system for collecting and reporting accurate performance data?**

USAID/Mali developed a system for collecting and reporting performance data in its Results Review Report for its youth strategic objective activities. However, Mission personnel did not verify reported results. As a consequence, the Mission reported inaccurate performance results for six of the sixteen performance indicators that pertained to strategic objective activities reported in the 1996 Results Review Report. We were unable to verify the results for three other performance indicators because the Mission had not reported results for these indicators. (See Appendix III, Pages 1 and 2, Indicators 1, 3, 7, 8, 9, 10.)

USAID/Mali's collected data for its 1996 Results Review Report from two sources: 1) Demographic Health Survey and 2) Government of Mali's Ministry of Basic Education. The Demographic Health Survey (DHS) which was funded by USAID, provided the data for health related activities while the Government of Mali's Ministry of Basic Education, which has been strengthened by USAID/Mali-funded technical assistance, was the source of the education data.

It is anticipated that, in 1997<sup>2</sup>, USAID/Mali will obtain results data from not only the Ministry of Basic Education but also the Ministry of Health and project implementors. We noted that this data collection process would be facilitated by the fact that both the Mission and its project implementors would be reporting on the same performance indicators. The Mission has already notified the others of the new 1997 indicators and has conducted frequent meetings with them to ensure a comprehensive understanding of the reporting requirements. Based on these actions, we conclude that the Mission had developed a reasonable system for collecting and reporting performance information.

Although the Mission had developed a system for collecting and reporting

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<sup>2</sup> Our audit tested results data in the Mission's 1996 Results Review Report and from the progress reports of three implementing partners who will be providing data to be used in USAID/Mali's 1997 Results Review Report.

performance data, we found that it needs to strengthen its data collection system by adopting procedures to verify reported results. During the audit, we traced figures reported in the 1996 Results Review Report to their related source documents. The results of these findings are shown in Appendix III. They indicated that for the sixteen performance indicators reviewed, ten were reported correctly while six were reported incorrectly; we were unable to verify the results for three other indicators because the data were not reported. (See Appendix III, page 2, Items 2.1, 2.2, and 2.3)

Since USAID/Mali plans to collect results data from the project implementors for the 1997 Results Review Report, we decided to test the existing systems of data collection used by these implementors in their periodic progress reports. We tested data at the institutional reporting level and at the field reporting level; i.e., at the point of original entry. We found many errors in the items tested and a lack of supporting documentation, indicating serious problems with these reporting systems. Appendix IV contains the results of our tests and is explained in more detail below .

#### **USAID/Mali needs to adopt procedures to verify reported results**

ADS Section 203.5.5e states that the Agency and its operating units shall, at regular intervals, critically assess the data they are using to monitor performance to ensure they are of reasonable quality and accurately reflect the process or phenomenon that are being measured. In spite of this requirement, we found that USAID/Mali did not ensure the correct reporting of the 1996 performance results for six of sixteen indicators that pertained to population, health and basic education activities under the Mission's youth strategic objective. As a result of reporting inaccurate or inappropriate performance information, the Mission may have missed opportunities to improve program effectiveness. The reporting inaccuracies were the result of the fact that the Mission did not have procedures in place for Mission officials to verify the accuracy of data being reported.

#### **Recommendation No. 4: We recommend that the Director, USAID/Mali:**

##### **4.1 establish procedures for Mission officials to verify the validity and appropriateness of reported data for performance indicators, and**

4.2 establish a system to ensure that required progress reports are received and accounted for.

ADS Section 203.5.5e states that USAID and its operating units shall, at regular intervals, critically assess the data they are using to monitor performance to ensure they are of reasonable quality and accurately reflect the process or phenomenon that are being measured. ADS Section E203.5.5(4)(a) adds that comparable data for all performance indicators of strategic objectives and USAID-funded intermediate results shall be collected and reviewed on a regular basis. ADS Section E203.5.5 states that operating units shall establish performance monitoring systems which meet Agency standards for managing and documenting the data collection process. Furthermore, ADS Section 203.5.5a states that operating units should complete and periodically update a performance monitoring plan that provides details for collecting relevant performance data and information. Notwithstanding this requirement, we found that USAID/Mali did not ensure the correct reporting of the 1996 performance results for six of the sixteen indicators that pertained to population, health and basic education activities under the Mission's youth strategic objective. The reporting of these inaccurate results placed the Mission at risk of making unwise decisions.

As stated earlier in this report, the results data for the youth strategic objective performance indicators from the 1996 Results Review Report were obtained from two sources. For population and health-related indicators, the data came from the Demographic Health Survey; and for education-related indicators, the Ministry of Basic Education provided the data. There were a total of nineteen performance indicators, sixteen of which had reported data (the other three did not); six of these sixteen had an error greater than 5%. (See Appendix III, indicators 1, 3, 7, 8, 9, and 10).

For 1997 and future years the Mission plans to obtain results data from data reported by their partners project implementors in their progress reports. Thus, to ensure accuracy, we reviewed and tested data in the progress reports of three of the eleven partners currently implementing **youth** strategic objective activities. CARE and Africare working in population and health; World Education worked in basic education.

Appendix IV, Tables A and B, contains the results of testing at the CARE field office in the city of Macina. We attempted to verify twelve data elements from two separate quarterly progress reports from 1996. Of the twelve data elements tested, six contained errors over five percent (data elements 1, 4, 5, 6, 11, and 12), five were materially correct (data elements 2, 7, 8, 9, and 10), and one did

not have any supporting documentation, (data element 3).

Appendix IV, Tables C and D, contains the results of testing at Africare's field office in the city of Dioro for the period September 1996 to February 1997. We attempted to verify fourteen data elements (Table C); four contained errors (data elements 1, 3, 4, and 5), two were correct (data elements 2 and 9), and eight did not have supporting documentation (data elements 6, 7, 8, 10, 11, 12, 13, 14). In addition to testing the documentation at the field office, we also attempted to verify the data reported at Africare's service delivery point in the village. We chose four data elements (immunizations for measles, tetanus 1, tetanus 2, and tetanus 3) and attempted to reconcile the data reported to the field office with the original log books maintained at the service delivery point in the villages of Nonongo, Yollo, and Soke (Table D). For the twelve data elements analyzed (four immunizations at three villages) significant errors were identified. For example, in the village of Soke, 122 tetanus-VAT 3 immunizations were reported; however, our audit verified only 24 actual tetanus-VAT 3 immunizations (an overstatement of 80%). In the village of Nongongo, 37 tetanus-VAT 1 immunizations were reported; while our audit verified 72 actual tetanus-VAT 1 immunizations (an understatement of 95%). We believe that this situation was caused by inadequate supervisory reviews on the part of USAID/Mali and the implementing partners. The Africare supervisor stated that he had never reviewed the original log books prior to our visit.

To verify the accuracy of results data for basic education activities, we attempted to verify the data reported in the World Education progress report for the period June to December 1996. World Education works with a number of Malian non-governmental organizations (NGOs) to establish community schools in the Bamako area. We visited the offices of nine of these Malian NGO's to verify data reported to World Education. We attempted to verify data in three reporting elements: 1) schools opened, 2) students enrolled, and 3) parent teacher associations formed). Therefore, we reviewed 27 data elements (three elements at nine organizations). Of the 27 data elements examined eleven were correctly reported, four were incorrect, and twelve data elements were not reported because there was no activity. (See Appendix IV, Table E, page 3).

In addition to testing data at the local NGO field office level we also visited five schools to verify two data elements: 1) enrollments of boys and 2) enrollment of girls. Of these ten data elements, seven were correct and three were incorrect. (See Appendix IV, Table F, page 4). We believe that the errors in the number of students enrolled was due to differences caused by the normal transfer of students during the school year. To determine the number of students enrolled, we used the enrollment number at the beginning of the school year; however,

other data originated from different dates.

Although we were ultimately successful in obtaining this information, we needed to collect it from the implementing partner because the Mission did not have a system to track or file progress reports. During the audit, we had great difficulty in locating progress reports. For example, we had to go to the Africare office to obtain copies of its progress reports from October 1995 to March 1996 and from September 1996 to February 1997 because they could not be located at the Mission.

As a result of reporting inaccurate or inappropriate performance information, the Mission may have missed opportunities to improve program effectiveness. The Mission had not established procedures because it had focused its attention on developing new indicators and establishing a results center. Furthermore, the Mission had not yet established policies and procedures for its Results Review and Resources Request process due to the newness of the process and changing guidance from USAID/Washington.

The reporting of inaccurate or inappropriate performance information places the Mission at risk of making unwise decisions. In addition the Mission's ability to monitor activities is diminished. Accordingly, the Mission should check, challenge and verify information it receives from its various reporting entities prior to the acceptance and reporting of any performance data in the Results Review Report. Moreover, it must maintain documentation files supporting its verification process.

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**Did USAID/Mali, for its youth strategic objective activities, in accordance with Agency directives and in support of the Agency's actions to comply with the Government Performance and Results Act:**

**d) Use performance information to enhance program effectiveness?**

USAID/Mali used performance information to enhance program effectiveness.

ADS Section 203.4 defines performance information as the product of formal performance monitoring systems, evaluative activities, customer assessment and surveys, agency research and informal feedback from implementors and



customers. USAID/Mali collects performance information on its population, health and basic education activities through the use of evaluations, studies, contractor reports, site visits, and meetings to help it make planning and program implementation decisions.

During our audit, we found three examples of the way in which the Mission had used performance information to improve program effectiveness: 1) modifying the way it measured performance results, 2) changing the approach to health activities, and 3) synchronizing the management of partners' activities.

The most obvious example of using performance information to enhance program effectiveness was the revision of the population and health performance indicators. As a result of feedback from USAID/Washington and its project implementors, USAID/Mali performed additional analyses of the 1996 strategic objective and intermediate results indicators for population and health activities. The Mission concluded that the indicators would not effectively measure the results of the interventions and would not provide timely, useful information to make future decisions. Consequently, the Mission deleted all four of the strategic objective indicators and all six of the intermediate results indicators for population and health activities. The Mission then developed four new strategic objective indicators and eight new intermediate results indicators (See Chart 2, page 5). The new intermediate results indicators are more useful and should improve program effectiveness because they were designed to measure the supply, quality, demand, and sustainability of the services provided. Then, in order to minimize the problems of reporting data consistently from all the project implementors working in population and health activities, the Mission informed all implementors of the new indicators for which they would be reporting results. To ensure a comprehensive understanding on the part of all the parties involved, the Mission conducted frequent explanatory meetings to discuss the new indicators and the way in which data should be reported.

In addition to revising its performance indicators, the Mission also used performance information to assess its approach to its health activities. For example, in 1997, the Mission restructured its approach to child survival activities based on DHS (1995-1996) data and other data. These activities now focus on four areas: 1) the expanded program of immunization (EPI), 2) nutrition, 3) community information and education (IEC), and 4) integrated case management (ICM). As discussed below, we believe that this new focus will lead to improved program effectiveness.

The USAID/Mali youth strategic team believe the EPI approach is one of the most cost/beneficial public health interventions available as it is preventative

rather than curative. Planned nutrition activities recognize the importance of this health aspect since it is estimated that more than half of the mortalities of children under five years of age is attributable to malnutrition. The IEC activities propose to increase the awareness and knowledge of child survival issues at the community level. The ICM approach uses simple algorithms to address common childhood illnesses. For example, if a child has a fever and is breathing rapidly, the conventional approach requires giving both antibiotic and antimalarial medications. On the other hand, the ICM approach calls for the use of one drug which is effective in treating both illnesses at the same time. Obviously, this is a more cost effective and efficient approach because it addresses two problems simultaneously. The Mission has developed a strategy to address these four health interventions and is in the process of developing an action plan.

The last example of the Mission's use of performance information to improve program efficiency was the consolidation of the cooperative agreements. The population, health and basic education activities are comprised of four projects with more than twenty project implementors. To provide greater management control and more effective communication and coordination of activities, USAID/Mali reduced the number of project implementors and enacted new cooperative agreements. This consolidation also standardizes the data reporting process and achieves a more comprehensive picture of activities. During the period of the audit, the Mission executed new cooperative agreements with six of its current project implementors working in population, health and basic education activities. The Mission selected to continue its relationship with those project implementors whose prior performance and accomplishments from earlier project agreements was evident. By limiting the number of partners implementing population, health and basic education activities, USAID/Mali has improved its management control of youth strategic objective activities.

### **Management Comments and Our Evaluation**

USAID/Mali agreed with Recommendation No. 1 and stated that the environmental education indicator can be deleted since there are other indicators which measure this quality.

The Mission agreed with Recommendation No. 2 and is in the process of collecting information to support reported values, results and targets which will be managed centrally by the Mission's results center.

USAID/Mali also agreed with Recommendation No. 3. At the end of the year a

workshop was held to ensure that partners understand the rationale behind the indicators, definition of terms, and agreement on targets. Work continues with the Ministry of Basic Education in establishing targets for reporting indicators.

Regarding Recommendation No. 4, the Mission's results center and strategic objective team will establish a functioning tracking system, and, with its partners, conduct a workshop on the validity and appropriateness of reported data. Furthermore, the Mission will establish a "tickler system" to monitor progress reports and the program office will ensure that progress reports are received on time.

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### **Were USAID/Mali's youth strategic objective activities making satisfactory progress toward achieving the intended benefits?**

We were unable to make a complete determination of whether the Mission's youth strategic objective activities were making satisfactory progress toward achieving intended benefits because we were unable to determine the progress of nine of nineteen 1996 indicators. However, for the ten indicators which were tested, we found that the Mission was generally making satisfactory progress in achieving the intended benefits.

For 1996, USAID/Mali established under its Strategic Objective No. 1, "Improved Social and Economic Behaviors Among Youth", ten strategic objective and nine intermediate result performance indicators which were related to population, health and basic education activities. The Mission established performance targets for five of these indicators. For the other fourteen indicators, the Mission had not yet established targets.

Looking more specifically at the nine performance indicators related to education activities, USAID/Mali established performance targets for five of the indicators at the strategic objective level (Appendix V, Table A, indicators 5, 6, 7, 9, and 10) and none at the intermediate results level (Appendix V, Table B, indicators 2.1, 2.2, and 2.3). Four of the five strategic objective performance indicators with targets, exceeded those targets; the fifth fell short. The other four indicators had no established targets: therefore, they could not be measured.

Regarding population and health activities, USAID/Mali had established 1996 performance targets for neither the four strategic objective indicators nor the six intermediate results indicators. Regardless of the lack of performance targets, it was possible to determine progress in those activities by comparing the results

listed in the 1987 Demographic Health Survey (DHS) with the 1995-1996 DHS. Five of the ten population and health performance indicators were reported in the 1987 DHS survey. As illustrated in Appendix V, Table C all five of these indicators exhibited a beneficial increase.

In summary, USAID/Mali has made satisfactory progress in its youth strategic objective activities for the items analyzed. Of the nineteen 1996 performance indicators, the Mission had the following results: four exceeded their targets, one fell short. of its target, five demonstrated progress, and nine were not measurable. Based on positive results for nine of the ten indicators for which data was available, we conclude that, for the items examined, the Mission was making satisfactory progress toward achieving its planned targets and the intended benefits of its population, health and basic education activities.

#### Management Comments and Our Evaluation

The Mission agreed that the youth strategic objective activities were making satisfactory progress toward achieving the intended benefits.

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## **SCOPE AND METHODOLOGY**

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### **Scope**

The Office of the Regional Inspector General for Audit/Dakar audited USAID/Mali's implementation of the Government Performance and Results Act of 1993 in relation to the Mission's youth strategic objective activities in accordance with generally accepted government auditing standards. USAID/Mali's expenditures for youth strategic objective activities total \$80.9 million as of September 30, 1997. Our audit examined results data from the Mission's 1996 Results Review Report and from the progress reports of three project implementors who will be providing data to be used in USAID/Mali's 1997 Results Review Report.

We conducted our field work in Bamako, Mali from September, 30 1997 through December 18, 1997. Our field work was performed at USAID/Mali and at project sites around Bamako and the cities of Dioro and Macina. The Director, USAID/Mali made various representations concerning the management of the Mission's youth strategic objective activities in a management letter signed December 18, 1997.

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### **Methodology**

In conducting our field work, we assessed internal controls relating to the Mission's reporting of performance results. Our audit also included an analysis of pertinent regulations, policies and procedures, and the latest USAID/Mali's Control Assessment.

We also gained an understanding of USAID/Mali's program strategies, approaches and activities as they relate to the Mission's youth strategic objective activities by interviewing cognizant USAID, governmental, non-governmental and technical assistance officials. In addition, we reviewed project files, project evaluations, and financial reports.

Furthermore, as illustrated in Appendices III, IV and V, we traced the strategic objective and intermediate results contained in the 1996 Results Review Report as well as the reports of the project implementors to their related source documentation.

Results data were considered accurate if the number reported agreed with the source document within 5%: that is, +5% or -5%. We considered the reliability of the source documents, but we did not audit the figures reported in them.

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MAR 23 1998

**MEMORANDUM**

**DATE:** February 27, 1998

**TO:** Henry L. Barrett, RIG/A/Dakar

**FROM:** James A. Hradsky, Director, USAID/Mali

**SUBJECT:** Audit of USAID/Mali's Implementation of the Government Performance - Results Act for Youth Strategic Objective Activities, Report No. 7-688-98-XXX-P (DRAFT)

Presented below are USAID/Mali's comments on the subject draft audit report,

**MANAGEMENT COMMENTS AND OUR EVALUATION:**

USAID/Mali appreciates the quality of the analysis presented in the audit report on the mission's Youth Strategic Objective. The Mission agrees with the 4 major recommendations to improve the quality of indicators as well as reported results. The audit confirms that the Mission has developed a strategic plan and annual plan which are consistent with the Agency's Strategic Framework. In addition, the Mission has developed performance indicators at the strategic objective and intermediate results level for population and health activities which are consistent with Agency goals. The audit also found that the Mission has developed a system for collecting and reporting performance results data. It was clearly shown that the Mission uses performance information to enhance program effectiveness. Overall, the Youth strategic objective activities were making satisfactory progress toward achieving the intended benefits.

The auditors reviewed facts related to last year's Results Review Report. USAID/Mali would like to underscore that many of the recommendations cited below have already been identified by the SO team as areas for improvement. The auditors did include some information on current activities to revise indicators and their targets, improve definitions, standardize partner reporting, establish verifiable data collection systems and develop inhouse archives for performance documents. As well, the SO team is in the process of refining its results framework to better capture the spirit of the Strategic Objective Statement. This is in line with AID/W statements following the 1996 Results Review Report.

The Mission appreciates the supportive analysis of the Youth Strategic Objective reporting. Many of the recommendations are already on the team's agenda. The Mission will assess the appropriateness of these recommendations for the other Strategic Objectives.



A. Recommendation No. 1: We recommend that the Director, USAID/Mali revise or delete the education intermediate results performance indicator concerning increased application of solutions to both urban and rural environmental problems by youth.

**Mission Comment:** The Mission agrees that the indicator on environmental education can be eliminated since there are other indicators under this Intermediary Result which measures quality. GreenCom (U.S. contractor) began its environmental education program activities at the end of 1997.

B. Recommendation No. 2: We recommend that the Director, USAID/Mali establish a system to centrally maintain information to support reported baseline values, results, and targets in the Mission's Results Review Report.

**Mission Comment:** The Mission is in the process of collecting information to support reported values, results and targets which will be managed centrally by the Mission's Results Center. The Youth Strategic Objective Team will regularly update the information database being maintained by the Results Center and work with the Results Center in analyzing this data.

C. Recommendation No. 3: We recommend that the Director, USAID/Mali establish performance targets for all youth strategic objective indicators in the Mission's Results Review Report.

**Mission Comment:** At the time of the audit, the Mission had revamped its population and health Indicators to be used in the CY2000 Results Review and Resources Report. Indicators were standardized during the final steps for the new Cooperative Agreements. Baseline data was used to set targets. Additional information on definition of terms, sources of data and data collection methods were discussed with each partner. A workshop was held at the end of the year to ensure that partners understand the rationale behind the indicators, definition of terms and agreement on targets.

The SO team is continuing to advocate for improvements in data collection, quality of data and its reliability regarding basic education data. Work continues with the Ministry of Basic Education in establishing targets for reporting indicators. The SO team is evaluating the appropriateness of using promotion rates for students in the first cycle of primary education as a proxy for sixth grade passing rates since the PVO program level will have sixth grade classes in community schools in 1998. The overall goal is to have a verifiable and high quality data bank which can be used for making appropriate policy and program decisions.

**D. Recommendation No. 4:** We recommend that the Director, USAID/Mali

4.1: establish procedures for Mission officials to verify the validity and appropriateness of reported data for performance indicators, and

4.2: establish a system to ensure that required progress reports are received and accounted for.

**Mission Comment 4.1:** The audit report highlights the need for verification of reported results. The standardization of indicators is the basis for uniform reporting. It will contribute significantly in the establishment of verifiable and reliable data systems to be financed by the new Cooperative Agreements. Working in conjunction with the Results Center, the SO Team has identified steps to be taken within the immediate future to assure that a functioning tracking system is in place. Staff will be conducting a series of field visits to respective PVO sites to gain a comprehensive understanding of the data collection procedures/data flow. This will be an opportunity to identify common issues in data collection which will be discussed during a Youth/Results Center workshop, conducted with PVO partners and Ministry of Health representatives, on establishing the validity and appropriateness of reported data.

**Mission Comment 4.2:** The SO Team has already developed a standardized reporting form for the Youth Strategic Objective and Intermediate Results. Customized indicators have also been developed with each partner, requiring partners to provide information every six months. To further ensure that these procedures are followed appropriately, the team is establishing a “tickler system” which will remind partners that reports are due within the month. This mechanism will allow the team to identify late reports. Given the consolidation of the cooperative agreements, the Program Office will take the lead to make sure reports are actually received on time. Each technical SO team member working with their respective PVO partner will also maintain working files which will closely monitor activity resource utilization and progress/results achieved.

RESULTS OF TESTING OF 1996 REPORTED  
YOUTH STRATEGIC OBJECTIVE RESULTS

Indicator as reported in 1996 Results Review and Resource Request Report	Progress Reported by Mission	Progress Verified by Audit	Variance <sup>3</sup>	
			Actual	% <sup>4</sup>
<b>Strategic Objective 1: Improved Social and Economic Behaviors Among Youth</b>	Not Applicable			
1. Increased contraceptive prevalence rate (modern methods) for men and women (all ages)	87- 1% w in union 87- 5% m in union 96- 5% all women 96- 11% all men	1.3% 4.8% 5.0% 10.9%	- .3% .2% .1%	-30.0% 4.0% .9%
2. Increased contraceptive prevalence rate (CPR) for modern methods for 15-24 years cohort (men)	96- 7.2% (15-19) 96- 22.33% (20-24)	7.2% 22.3%	-	-
3. Increased contraceptive prevalence rate (CPR) for modern methods for 15-24 years cohort (women)	87- 1.1% (15-19) 87- 1.3% (20-24) 96- 3.2% (15-19) 96- 5.5% (20-24)	1.0% 1.3% 3.2% 5.5%	.1%	9.1%
4. Increased percentage of children 12-23 months receiving full range of immunizations (DPT3, BCG, OPV3, measles) by their first birthday	96- 20.8%	20.8%		-
5. Increased gross enrollment ratio (total girls and boys)	95- 42.3% 96- 46.5%	42.3% 46.7%	- .2%	- .4%
6. Increased gross enrollment ratio (girls)	95- 33.4% 96- 38.4%	33.3% 36.5%	.1% 1.9%	.3% 4.9%
7. Increased sixth grade attainment rate total girls and boys)	95- 41% 96- 45%	49.9% 49.4%	-8.9% -4.4%	-21.7% - 9.8%
8. Increased sixth grade attainment rate (girls)	95- 39% 96- 40%	40.4% 44.0%	-1.4% -4.0%	- 3.6% -10.0%
9. Increased gross access ratio total girls and boys)	95- 33.4% 96- 41.5%	36.4% 39.5%	-3% 2%	- 9.0% 4.8%
10. Increased gross access ratio girls)	95- 32.6% 96- 37.4%	30.1% 32.0%	2.5% 5.4%	7.7% 14.4%

<sup>3</sup> Data was considered accurate if the number reported agreed with the source document within 5%: that is, +5% or -5%.

<sup>4</sup> The variance divided by the progress reported by Mission equals the variance percent.

RESULTS OF TESTING OF 1996 REPORTED  
YOUTH STRATEGIC OBJECTIVE RESULTS

Indicator as reported in 1996 Results Review and Resource Request Report	Progress Reported by Mission	Progress Verified by Audit	Variance	
			Actual	%
<b>Intermediate Result 1: Healthier young women and men making responsible decisions about child survival and reproductive health in targeted geographic areas</b>	<b>Not Applicable</b>			
1.1 . Increased percentage of births assisted by a trained attendant by 15-24 years cohort	87- 33% 96- 45% (<20) 96- 39.6% (20-34)	33.5% (<30 yrs) 45% 39.6%	- .5% - -	-1.5% - -
1.2. Increased percentage of births assisted by a trained attendant	87- 33% 96- 40%	33.5% 40%	- .5% -	-1.5%
1.3. Increased percent of births during the last three years for which the mother received two or more Tetanus Toxoid immunizations during pregnancy	87- 18% 96- 31.7%	18% 31.7%		-
1.4. increased percent of reported condom use among unmarried, sexually active males aged 15-24 years in the most recent sexual intercourse	96- 22.4% (15-19) 96- 24.1% (20-24)	22.4% 24.1%		-
1.5. Increased percentage of reported condom use among men who have ever used condoms during the most recent sexual intercourse	96- 10.7%	10.7%		
1.6. Increased percentage of under four month olds exclusively breast-fed	96- 12.1%	12.1%		-
<b>Intermediate Result 2: Better educated young women and men with skills relevant to the market economy in targeted geographic areas</b>	<b>Not Applicable</b>			
2.1. Increased percentage of community school students passing sixth grade exams (total girls and boys)	Not Reported	N/A	N/A	N/A
2.2. Increased percentage of community school students passing sixth grade exams (girls)	Not Reported	N/A	N/A	N/A
2.3. Increased application of solutions to both urban and rural environmental problems by youth	Not Reported	N/A	N/A	N/A

**TABLE A**  
**RESULTS OF TESTING OF CARE PROGRESS REPORTS**  
**MACINA - APRIL, MAY, JUNE 1996**

Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
Child less than one year receiving all immunizations	164	199	-35	- 21%
Women vaccinated (twice)	1,636	1,634	2	
Trained in birthing methods	16	N/A	N/A	N/A
Supervision visits	58	12	46	79%

**TABLE B**  
**RESULTS OF TESTING OF CARE PROGRESS REPORTS**  
**MACINA - JULY, AUGUST, SEPTEMBER 1996**

Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
Child less than one year receiving all immunizations	88	110	-22	-25%
Women vaccinated twice	225	271	-46	-20%
Couple-years protection:				
- Condom	1.13	1.13		
- Spermicides	4.78	4.78		
- Pill	34.13	33.67	.46	1%
- All methods	40.04	39.58	.46	1%
Women w/knowledge of SIDA	470	703	-233	-50%
Consultations	169	159	10	6%

**TABLE C**  
**RESULTS OF TESTING OF AFRICARE PROGRESS REPORTS**  
**DIORO - SEPTEMBER 1996 - FEBRUARY 1997**

Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
Child less than one year immunizations:				
- BCG	752	878	-126	-17%
- Dtcoc 1	801	792	9	1%
- Dtcoc	442	554	-112	-25%
- Dtcoc 3	203	271	-68	-33%
- Rougeole (measles)	517	654	-137	-26%
Tetanus:				
-VAT 1	1,522	N/A	N/A	N/A
- VAT 2	271	N/A	N/A	N/A
- VAT 3	388	N/A	N/A	N/A
Pre Natal Care:				
- Visits to Clinic	103	103	0	0
- Qualified Attendant	215	N/A	N/A	N/A
Women Using Family Planning	479	N/A	N/A	N/A
Persons attending Oral Rehydration Therapy Training	671	N/A	N/A	N/A
Monthly Village Sanitation	25	N/A	N/A	N/A
Oral Rehydration Demonstrations	13	N/A	N/A	N/A

**TABLE D**  
**RESULTS OF TESTING OF AFRICARE PROGRESS REPORTS**  
**DIORO - SEPTEMBER 1996 - FEBRUARY 1997**  
**(AGREED TO SUPPORTING DOCUMENTATION AT THE VILLAGE LEVEL)**

Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
Child less than one year receiving immunization for Rougeole (measles)				
- Nonongo village	50	59	- 9	- 18%
- Yollo village	95	21	74	78%
- Soke village	131	70	61	47%
Tetanus - VAT 1				
- Nonongo village	37	72	-35	- 95%
- Yollo village	76	101	-25	- 33%
- Soke village	134	125	9	7%
Tetanus - VAT 2				
- Nonongo village	12	26	-14	-117%
- Yollo village	60	48	12	20%
- Soke village	64	45	19	30%
Tetanus - VAT 3				
- Nonongo village	66	73	- 7	- 11%
- Yollo village	56	92	-36	- 64%
- Soke village	122	24	98	80%

TABLE F  
RESULTS OF TESTING AT OMEAS AND AADEC  
TWO PARTNER NGO'S WORKING WITH WORLD EDUCATION  
(JUNE - DECEMBER 1996)

School (NGO)/Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
Lafiabougou (OMEAS)				
boys	45	45	0	0
girls	46	46	0	0
Sebeninkoro (OMEAS)				
boys	37	38	-1	-3%
girls	38	37	1	3%
Point-G (OM EAS)				
boys	26	25	1	4 %
girls	14	16	-2	-14%
Daoudabougou (AADEC)				
boys	42	55	-13	-31%
girls	43	40	3	7 %
Sokorodji (AADEC)				
boys	35	34	1	3%
girls	20	19	1	5 %



TABLE E  
RESULTS OF TESTING OF WORLD EDUCATION **PROGRESS REPORT**  
(JUNE - DECEMBER 1996)

School (NGO)/Data Element	Data Reported	Data Verified by Audit	Variance	
			Actual	%
OMEAS - Schools	4	3	1	25%
- Students	210	210	0	0
- APE's	-	-	-	-
OMEAS - Schools	2	2	0	0
- Students	140	140	0	0
- APE's	-	-	-	-
AMA PROS - Schools	-	-	-	-
- Students	1,033	1,033	0	0
- APE's	-	-	-	-
ADEV - Schools	-	-	0	0
- Students	1,477	1,477	0	0
- APE's	10	11	- 1	- 10%
Aid Mali - Schools	-	-	-	-
- Students	1,590	1,590	0	0
- APE's	-	-	-	-
PADI - Schools	-	-	-	-
- Students	813	813	0	0
- APE's	-	-	-	-
GRADE - Schools	-	-	-	-
- Students	1,343	1,343	0	0
- APE's	-	-	-	-
AMPJ - Schools	-	-	-	-
- Students	121	139	-18	-15%
- APE's	25	18	7	28%
FDS - Schools	-	-	-	-
- Students	1,115	1,115	0	0
- APE's	16	16	0	0

**TABLE A**  
**USAID/Mali's Progress Towards Its 1996**  
**Youth Strategic Objective Targets**

	Planned Target	Progress Verified by Audit	Variance	
			Actual	%
<b>Strategic Objective 1: Improved social and economic behaviors among youth</b>				
1. Increased contraceptive prevalence rate (modern methods) for men and women (all ages)	N/A	5.0% all women 10.9% all men	N/A /1)	N/A
2. Increased contraceptive prevalence rate (CPR) for modern methods for 15-24 years cohort (men)	N/A	7.2% (15-19 yrs) 22.3% (20-24 yrs)	N/A/1)	N/A
3. Increased contraceptive prevalence rate (CPR) for modern methods for 15-24 years cohort (women)	N/A	3.2% (15-19 yrs) 5.5% (20-24 yrs)	N/A	N/A
4. Increased percentage of children 12-23 months receiving full range of immunizations (DPT3, BCG, OPV3, measles) by their first birthday	N/A	20.8%	N/A	N/A
5. Increased gross enrollment ratio (total girls & boys)	45.0%	46.7%	1.7%	3.8%
6. Increased gross enrollment ratio (girls)	34.0%	36.5%	2.5%	7.4%
7. Increased sixth grade attainment rate (total girls and boys)	47.0%	49.4%	2.4%	5.1%
8. Increased sixth grade attainment rate (girls)	N/A	44.0%	N/A	N/A
9. Increased gross access ratio (total girls and boys)	41.0%	39.5%	-1.5%	-3.7%
10. Increased gross access ratio (girls)	33.0%	37.4%	4.4%	13.3%

N/A = Because planned targets were not established, it was not possible to determine progress for these indicators.

/1)= See Appendix V, page 3 of 3 for comparison with 1987 actual results.

**TABLE B**  
**USAID/Mali's Progress Towards Its 1996**  
**Youth Strategic Objective Targets**

	Planned Target	Progress Verified by Audit	Variance	
			Actual	%
<b>Intermediate Result 1: Healthier young women and men making responsible decisions about child survival and reproductive health in targeted geographic areas</b>				
1.1. Increased percentage of births assisted by a trained attendant by 15-24 years cohort	N/A	45% (<20 yrs) 39.6% (20-34 yrs)	N/A /1)	N/A
1.2. Increased percentage of births assisted by a trained attendant	N/A	40.0%	N/A /1)	N/A
1.3. Increased percent of births during the last three years for which the mother received two or more Tetanus Toxoid immunizations during pregnancy	N/A	31.7%	N/A /1)	N/A
1.4. Increased percent of reported condom use among unmarried, sexually active males aged 15-24 years in the most recent sexual intercourse	N/A	22.4% (15-19 yrs) 24.1% (20-24 yrs)	N/A	N/A
1.5. Increased percentage of reported condom use among men who have ever used condoms during the most recent sexual intercourse	N/A	10.7%	N/A	N/A
1.6. Increased percentage of under four month olds exclusively breast-fed	N/A	12.1%	N/A	N/A
<b>Intermediate Result 2: Better educated young women and men with skills relevant to the market economy in targeted geographic areas</b>				
2.1. Increased percentage of community school students passing sixth grade exams (total girls and boys)	N/A	N/A	N/A	N/A
2.2. Increased percentage of community school students passing sixth grade exams (girls)	N/A	N/A	N/A	N/A
2.3. Increased application of solutions to both urban and rural environmental problems by youth	N/A	N/A	N/A	N/A

N/A = Because planned targets were not established, it was not possible to determine progress for these indicators.

/1) = See Appendix V, page 3 of 3 for comparison with 1987 actual results.

**TABLE C**  
**USAID/Mali's Progress Towards Its 1996**  
**Youth Strategic Objective Targets**

	1987 Actual	1996 Actual	Changes
<b>Strategic Objective 1: Improved social and economic behaviors among youth</b>			
1. Increased contraceptive prevalence rate (modern methods) for men and women (all ages)	1% women 5% men	5.0% all women 10.9% all men	4% increase 5.9% increase
2. Increased contraceptive prevalence rate (CPR) for modern methods for 15-24 years cohort (women)	1.1% 1.3%	3.2% (15-19 yrs) 5.5% (20-24 yrs)	2.1% increase 4.2% increase
<b>Intermediate Result 1: Healthier young women and men making responsible decisions about child survival and reproduction health in targeted geographic areas</b>			
1.1. Increased percentage of births assisted by a trained attendant by 15-24 years cohort	All ages 33%	45% (<20 yrs) 39.6% (20-34 yrs)	6% + increase (estimated) 1/
1.2. Increased percentage of births assisted by a trained attendant	33%	40.0%	7% increase
1.3. Increased percent of births during the last three years for which the mother received two or more Tetanus Toxoid immunizations during pregnancy	18%	31.7%	13.7% increase

1/ The exact information for this indicator is not available. The 1987 amount represents all births for all ages of women. The 1996 amount represents the categories less than 20 years and between 20-34 years of age, consequently, the change is only an estimate.

**APPENDIX OF ACRONYMS. TERMS AND DOCUMENTS**

**ACRONYMS**

ADS - Automated Directive System  
CDIE - Center for Development Information and Evaluation  
EPI - Expanded Program of Immunization  
GPRA - Government Performance and Results Act of 1993  
ICM - Integrated Case Management  
IEC - Community Information and Education  
NGO - Non-Governmental Organization  
PVO - Private Voluntary Organization  
STI - Sexually Transmitted Infections  
TIPS - Guidance from the USAID Center for Development Information and Evaluation

**TERMS**

Intermediate Result - A key result which must occur in order to achieve a strategic objective.

Performance Baseline - The value of a performance indicator at the beginning of a planning and/or performance period.

Performance Data - Information related to the actions, decisions, events of activities.

Performance Indicator - A particular characteristic or dimension used to measure intended changes defined by an organizational unit's results framework.

Performance Information - The product of formal performance monitoring systems, evaluative activities, customer assessment and surveys, Agency research and informal feedback from partners and customers.

Performance Target - Specific and intended result to be achieved within an explicit timeframe and against which actual results are compared and assessed.

Representations - Assertions by management concerning the internal control structure, including disclosure to the auditor of irregularities that may impact the internal control system or environment.

Results Framework - The development hypothesis including those results necessary to achieve a strategic objective and their casual relationships and underlying assumptions.

Strategic Objective - The most ambitious results in a particular program area for which the USAID operation unit is willing to be held responsible.

Strategic Plan - The framework which an operating unit uses to articulate the organization's priorities, to manage for results, and to tie the organization's results to the customer/beneficiary.

#### DOCUMENTS

Results Review and Resource Request (R4) - document submitted to USAID/Washington by the operating unit on an annual basis: also referred to as the Results Review Report